

## **ABSTRACT**

*Accounting Systems and Procedures at Primkop UPN "Veteran"*

*Yogyakarta has been running quite well and in accordance with the theory. Merchandise purchasing procedures either in cash or use cash advances and sales of commercial loans held by non-consumption Primkop UPN "Veteran" Yogyakarta is good enough and structured.*

*Implementation of Internal Control System (SPI) on Primkop UPN "Veteran" Yogyakarta is not good because it has not been implemented in accordance with the theory. Separation of functions should be carried out by the barn with the EDP Inventory, and the accounting with the EDP to avoid the occurrence of false accounting records and enter data in an activity and a high workload (overload).*

**Key words:** *systems, accounting systems, procedures, internal control system, and Primkop UPN "Veteran" Yogyakarta.*